Chapter 31.—Resource and Remittance.

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Supply of Funds.

637. It is the duty of the Accountant General to keep all his treasuries adequately supplied with all kinds of coin, but otherwise to bring together any surplus balances at convenient and accessible points; and it is the duty of the District Officer, while leaving at his sub-treasuries the smallest sum necessary for their current expenditure, to see that each has a sufficient supply of copper and small silver to answer all demands for change.

Resource Estimate.

638. (*a*) To enable the Accountant General to keep the treasuries in funds an estimate will be submitted to him in Form 84A by each Treasury Officer at the beginning of each month of the balances, receipts and expenditure of that and two succeeding months. This resource estimate should be despatched not later than the 3rd of each month, but should bear the date of actual despatch. It will open with the cash balance as reported in the cash balance report for the last day of the preceding month, but in round hundreds of rupees; and will show, in round hundreds also, the receipts and charges for each head given in the form.

(*b*) In cases in which, in the absence of sufficient information or of separate registers for each head of receipt or charge, the Treasury Officers cannot easily supply figures under all the heads in Form 84A, the Accountant General will modify, or if necessary dispense with, some of the details to suit the special circumstances of his province.

1. Sums are shown in round hundreds by the omission of amount under rupees fifty and the exhibition of fifty rupees and upwards as one hundred.

2. The grand totals on the receipt and payment sides each month must, of course, agree.

3. No provision should be made for a remittance either in cash or by means of supply bills (whether to draw away a surplus or to supply a deficit) that can only follow special orders of the account office not yet received. The estimate of cash remittances should be

supported by a list on the face or back of the estimate, detailing the treasuries to or from which they are expected.

4. On the reverse should be detailed any important and exceptional receipt or charge which may be expected; but here also no remittances should be entered which have not been provided for in the body of the estimate; thus, no mention will be made of a remittance expected only on the ground of the necessity of increasing, or desirability of reducing the closing cash balance of any months but only of such as have been actually ordered, or will be made under standing orders.

5. Explanation should be given of any considerable differences between the estimates for the current and the next months and the actuals of the corresponding months of the previous year.

Classification of Remittances.

639. Cash Remittances are of the following kinds:—

(1) Money (*i.e.*, specie, or copper coin, or notes) is sent from Treasury (or Coin Depôt) A, to Treasury (or Coin Depôt) B.

(2) A payment is made at Treasury A to a Bank in consideration of an equal amount being received by Treasury B from the same Bank or a branch thereof.

(3) A payment is made at Treasury A to the Currency Department in consideration of an equal amount being received by Treasury B from the Currency Department.

If Treasury A and Treasury B are under the same Accountant General, the remittance is a "Local Cash Remittance"; if they are under different Accountant General, the remittance is a "Foreign Cash Remittance."

1. Remittances between Bengal Treasuries and the Reserve Treasury, Calcutta, are to reckon as Local Remittances, and not as Foreign.

2. Remittances of bad coin to the Mint should be made only under orders of the Accountant General. They should ordinarily be despatched under his orders as Local Remittances to some central treasury under the same Accountant General, where they can be dealt with in larger quantities. When, however, uncurrent coin is sent direct from treasuries to the Mint, the remittance should be treated as a Foreign Remittance, and need not be passed through the Reserve Treasury Accounts,—see Article 590, Note 3.

640. When an Accountant General orders a remittance of the second or third kind above mentioned (*i.e.*, to or from a Bank or the Currency Department), he will always mention whether the remittance is "local" or "foreign." In the case of remittances of the first kind, the name of the other treasury involved gives the requisite information.

Remittance Orders.

641. Remittances of cash or notes to or from a treasury are made only on orders (either standing orders or special orders) of the Accountant General.

NOTE.—Orders for cash remittances may conveniently be issued on a counterfoil form. The receiving office, immediately on arrival of the remittance, should forward its portion of the order to the Accountant General, with note on the date of receipt and certificate that credit has been given in the cash book, subject to any re-adjustment which may be found necessary on detailed examination. See Article 663.

642. Immediately on receipt of a remittance order from the Accountant General, the Police Department should be informed of the kind and amount of the treasure to be remitted, and asked for a sufficient escort,

Page 266, Article 639..

Substitute the following for Note 1 :—

1. Individual remittances between the treasuries in Bengal, Bihar and Orissa and Assam on the one hand and the Reserve Treasury Calcutta on the other, are to reckon as Local Remittances; only the totals of the credits and the debits in a month for each Province should be shown in the accounts as Foreign Remittances..

[*16th List—2-1-17.*]

To ensure the observance of condition (1) referred to above, the police escort in charge of the treasure should be required to give a receipt in terms of bags and not of boxes (the receiving officer giving them an acquittance in similar terms).

Their adoption in the Bombay Presidency at the discretion of Collectors of districts has also been sanctioned subject to the same conditions as in the case of the Punjab.

3. For instructions to a military guard in charge of treasure, see Appendix HH.

645. For military expeditions the treasury bags should be packed in deal-wood boxes of the standard pattern, of which a specimen has been furnished to the currency offices.

646. To each box, designed for river conveyance or to cross any unfordable stream by a ferry, should be fastened a buoy, formed most easily of a piece of unsplit bamboo; the rope of the buoy should be at least ten yards long, and the police officer in charge is responsible for seeing that it is never detached from the box, nor, so long as the box is on board any boat, knotted or entangled in any way. When treasure is sent by a sea-going vessel the despatching officer should remove the buoys after the boxes are shipped, and the receiving officer is responsible for attaching buoys when landing the treasure; if he is not also the Treasury Officer, he should obtain the buoys from that officer.

Invoices.

647. Invoices will be prepared in triplicate in Form 76A; one copy should be retained, another should be despatched by post on the same day to the receiving treasury, and the third made over to the escort officer.

648. Remittances intended for the General Treasury, Calcutta, should be despatched, not to the Bank of Bengal, but to the Reserve Treasury at No. 1, Dalhousie Square.

649. Remittances intended for the Reserve Treasury at Madras or Bombay should be despatched to the address of the officer in charge of the Branch Reserve Treasury, and the Accountant General, Madras (or Bombay), should be advised by the Treasury Officer of the despatch of each remittance.

1. The addresses to which the remittances and invoices should be sent are—

At Calcutta.—The officer in charge, Reserve Treasury, No. 1, Dalhousie Square.

At Madras and Bombay.—The officer in charge, Branch Reserve Treasury, Currency Office.

Escort Officer's Duties.

650. The escort officer will count the bags as they are being stowed in tumbrils or chests, or will see the boxes weighed. He will sign the receipt at the foot of each copy of the invoice as responsible for "——— bags packed in———tumbrils, *or*———boxes of marks and weights detailed above said to contain——coin to the value of R———;" the blanks will be filled up in words, and if the escort officer be ignorant of English, he should be required to write the numbers of the bags or boxes which he has received in the vernacular, on the copy of the invoice to be retained by the Treasury Officer.

650A. The escort officer will wire to the receiving officer the number of the train (passenger or goods) conveying the remittance and its hour

which it will supply according to the scale laid down by the Local Government. Any officers on the line of march from whom assistance may be required should be advised by the despatching office, which should also warn the receiving office of the exact date of expected arrival, in order that any necessary arrangements may be made, such as provision of carts, or a guard of sufficient strength for treasure arriving by rail.

NOTE.—Care should be taken to avoid making a remittance at such time that it would be in transit at the end of the month, or that it would reach its destination on Sunday or other authorized holiday.

Spécie Remittances.

Packing.

643. Treasure should be packed for remittance in stout bags, tied and sealed after a slip of paper in Form No. 84AA has been placed in bag. The Treasury Officer must satisfy himself generally of the contents of the bags, and must see that the proper number of bags is placed in each box.

NOTE.—In case of a remittance sent without a potdar the despatching officer should examine a certain percentage himself and place a private mark upon the ticket of the bags so examined, and the special attention of the receiving officer should be drawn to the necessity for protecting the interest of the absent remitting officer.

644. For journey by road the bags may be packed in treasure tumbrils, or in large chests placed in carts, at the door of the treasury in the presence of the Treasury Officer; for journeys by rail or boat, and also (if convenient) for journeys by road, they should be packed in stout boxes capable of containing ₹4,000 to ₹6,000 each, nailed down and bound with iron, without gunny covering or ropes, and the hoops should be riveted or nailed together where they cross. Every box should bear the name of the despatching treasury cut into, or painted on it with a number.

1. The irregularly-grained parts of a plank of wood are not suitable for boxes; it is found that they often give way under the severe strain which treasure boxes undergo in a road journey.

2. In Madras the practice of packing treasure remittances in padlocked boxes has been introduced with the sanction of the Government of India and now prevails in many districts of that Presidency. In such cases the padlock of the box is enclosed in a sealed bag. But padlocked boxes are prohibited when the remittance has to be taken over by military guards at any part of the journey.

In Burma the adoption of padlocked boxes for remittances of treasure between treasuries and sub-treasuries within the same district has been sanctioned, subject to the following conditions :—

(1) that only remittances which can reach the receiving officer on the same day shall be despatched in these boxes;

(2) that the receiving officer shall make a rough examination of the contents of each box immediately on receipt and before closing his treasury on the day; and

(3) that the padlock shall be enclosed in a sealed bag.

The adoption of padlocked boxes in the Punjab for remittances of treasure, whether within the district or from one district to another, has also been sanctioned, subject to the following conditions :—

(1) that the Treasury Officer makes a rough examination of the contents of each box on its arrival before closing the treasury for the day; and (2) that the padlocks are enclosed in sealed bags.

Page 269—Article 652, Rule 1.

Substitute the following for Rule 1 under Article 652 :—

"1. Extra shroffs or potdars may be engaged, whenever necessary, with the special sanction of the District Officer, to deal with heavy receipts, to accompany remittances, or to take the place of permanent shroffs or potdars who do so. They will be paid at such rate, not exceeding Re. 1 a day, as may be determined by the local Government and will be entitled to the ordinary and special rates of travelling allowance admissible to permanent potdars. The ordinary daily allowance of temporary shroffs and potdars is 4 annas a day and the special rates of daily allowance admissible to them in certain cases are laid down in Article 1063 (*e*) of the Civil Service Regulations. Temporary potdars may be engaged from outside the District when it is not possible to procure men locally and potdars so engaged will be entitled to ordinary travelling allowances for their journeys between their homes and the places of their appointment."

269, *Article 652, Rule 1, as revised by the 15th List of rections, dated the 1st November 1916.—*

ostitute the word 'shroffs' *for the word* 'potdars' *at the end e second sentence of this rule.*

[*19th List—1-10-17.*]

Page 269, Article 652, Note 1—

Insert the word 'and' after the words 'North-West Frontier Province' in the last sentence of this note.

[*10th list—1-10-15.*]

Articles 646, page 268—

Insert the following as a note under the article:—

NOTE.—The above precautions are not necessary in cases of remittances covered by insurance.

1st List—10-3-13.

Article 652, Note 2, page 269—

Substitute "Controller of Currency" *for the words* "Head Commissioner of.....Comptroller General" *in lines 1 and 2 of this Note.*

Also substitute "Controller of Currency" *for* "Comptroller General" *in line 3.*

of departure and will also wire again *en route* if any change in the train has been made or if anything has occurred to delay its arrival.

651. When the escort officer is relieved in the course of the journey, he will obtain a receipt for "———tumbrils in good order said to contain ———coin to the value of ₹———in———bags" *or* for "———boxes, iron hooped and in good order, said to contain———coin to the value of ₹———." When the remittance reaches the addressee, the latter will count the bags and weigh the boxes, and give a receipt for "——— bags said to contain———coin to the value of ₹———," *or* for "——— boxes of marks and weights detailed in the invoice said to contain——— coin to the value of ₹———." If any box be short weight, or show signs of having been tampered with, it should be opened in the presence of the escort officer, otherwise he should be allowed to return at once.

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Potdars.

652. Treasurers may send in charge of specie remittances, at the expense of Government, potdars who will remain in charge while the treasure is being examined and who will take back the locks, and, if convenient, the bags. If the guard be returning to the station of original despatch, tumbrils or chests should be sent back under his charge; otherwise, they should wait for the potdar. In sending potdars with remittances, the following scale should be followed:—

1 potdar up to 10 lakhs.

1 potdar for every additional 10 lakhs or a fraction of it up to a maximum of 3 in all.

1. Expense for extra potdars for remittances within a district is inadmissible, but for remittances between districts and provinces extra potdars may be employed, either to accompany the remittance or to take the place of permanent potdars who do so. The extra or temporary potdars accompanying such a remittance may be allowed a daily allowance of 8 annas inclusive of pay, in addition to third class railway or steamer fare, and carriage, cart or coolie hire, when absolutely necessary. In the case of remittances to Bombay, Calcutta and Rangoon ₹1 may be allowed in lieu of the sum of 8 annas mentioned above. When the remittance is accompanied by permanent potdars, temporary potdars employed in their place at the remitting treasury may be allowed pay not exceeding annas 8 a day each. The rates of daily allowances admissible to permanent potdars are laid down in Article 1063 (*c*) of the Civil Service Regulations. Allowances to extra shroffs accompanying remittances within the Province of the Punjab and the North-West Frontier Province from Bombay and Karachi are regulated by special orders.

2. In cases of heavy remittances, the ~~Head Commissioner of the Department of Issue~~ Controller of currency of Paper Currency, ~~or the Comptroller General~~, has power to sanction the deputation of one or more clerks in addition to the usual escort of potdars. The Comptroller General is also authorized to sanction special rates of daily allowances in certain cases [see Article 1063 (*g*), Civil Service Regulations].

652A. When potdars accompany treasury or currency remittances, they should be furnished by the remitting Treasury Officer with a certificate in Form 84B with columns 1 to 7 filled in. The Treasury Officer receiving the remittance should complete the certificate and return it to the potdars. The certificate should be attached to all bills for travelling and other allowances, special or otherwise, admissible to them when accompanying treasure. No such bills should be passed without such a certificate.

653. If any chest, tumbril, or wagon be secured by double locks, one key should be held by the potdar, and the other by the escort officer; if there be only one lock, the key should be held by the potdar, but the escort officer is responsible for not allowing the chest or wagon to be opened before arrival at destination, save in case of a break-down, when the treasure must be moved to another chest or wagon in his presence. In the case of remittances sent without potdars single locks should be used and the keys should be entrusted to the escort officer in a sealed cover which he should not open except when absolutely necessary in the case of a break-down on the road.

Railway Arrangements.

654. Additional rules regarding the arrangements to be made in the case of remittances by railway will be found in Articles 665 to 674.

Weight of Coins.

655. Some notes on the weight of coins may be useful for guidance in making remittances.

(*a*) A lakh of full-weight rupees weighs net 31¼ maunds, and, packed for remittance, possibly a little less than 35 maunds. When there is a minimum rate of charge, a calculation on this basis will enable the officer concerned so to arrange that the full weight for the minimum charge be made up.

(*b*) Copper coin of the nominal value of ₹2-4 weighs one seer; of coin packed for remittance, one maund is found to contain the value of ₹82. When comparing the cost of remitting copper by sea and by land, pains should be taken to ascertain how freight will really be calculated. One line of steamers charges by the ton of 10 hundredweight, whereas another works by the ton of 20 hundredweight (27⅔ maunds).

Remittances of Currency Notes.

Whole Notes.

656. When it is possible to send whole notes along with a specie remittance, or when notes not yet cut, to a considerable value, are being despatched between stations on the line of railway, or along a road on which means of rapid transit are available, they should be placed flat between boards, wrapped in paper, folded in wax-cloth and then carefully sealed. This parcel should be placed in a small wooden box, which should be securely fastened and sealed and so secured, should be made over to the guard furnished by the District Superintendent of Police under the regulations of his own department. Whole notes should never be remitted by post.

NOTE 1.—If a packet of this kind be consigned to a treasury merely for despatch, along with some other remittance to another treasury, the receiving-treasury should give a receipt for a "sealed packet in good order said to contain rupees————in notes," and should take a similar receipt from the escort officer when he forwards it. Meantime, the packet should remain under joint keys.

Pages 270-271, Chapter 31—

For Article 656, substitute the following :—

Whole Notes.

656. Whole notes should never be cut for remittance. When the value of the notes to be remitted does not exceed ₹2,000, and the notes cannot conveniently be included in a specie remittance, they should be sent whole by post, insured up to their full value. When the value exceeds ₹2,000 the notes should be sent in charge of a potdar. Parcels of notes should be wrapped in paper, folded in wax cloth and carefully sealed. These parcels should be placed in wooden boxes which, after being securely fastened and sealed, should be made over to the guard furnished by the District Superintendent of Police.

NOTE.—If a packet of this kind be consigned to a treasury merely for despatch, along with some other remittance, to another treasury, the receiving treasury should give a receipt for a "sealed packet in good order said to contain rupees in notes," and should take a similar receipt from the escort officer when he forwards it. Meantime, the packet should remain under joint keys.

(12th List—3-1-16.)

Page 271, Article 656; Note 2 (as inserted by the 5th list of corrections dated the 1st April 1914).

For the word "special" in line 2 substitute 'specie'.

[*10th list—1-10-15.*]

Page 271, Chapter 31—
Cancel article 657.

(12th List—3-1-16.)

Page 271, Article 658—

For the last sentence substitute the following :—

"The bundles should then be bound together in parcels and a copy of the invoice should be packed with each parcel".

13th List—1-4-16.

Page 271—Article 658.

Cancel the words "Notes of different circles should be put up in separate bundles" *in lines 5 and 6.*

15th list—1-11-16.

Page 271, Article 659 (a)—

After the words "In the case of remittances of whole notes," *add the words* "other than those sent by post to Currency offices or Reserve Treasuries under the instructions contained in Article 662(a)".

Cancel the word "whole" *in line 6 and the words* "whole or half" *in line 15.*

13th List—1-4-16.

Page 271—Article 659 (a).

Cancel the words "and circle" *in line 3 and the sentence from* In" *in line 6 to* "invoice" *in line 8.*

Cancel Rule 2 under this Article.

15th list—1-11-16.

NOTE 2.—When notes exceeding 5,000 in number have to be remitted and cannot conveniently be included in a specie remittance, they should be sent whole in charge of a potdar whose expenses will be borne by Government—see Article 652.

Cut Notes.

657. A remittance of notes not exceeding 5,000 in number, however, or one of notes already cut, may be sent by post. After completion of the invoices (Article 659) the notes should be cut in half, the left hand halves packed in paper and wax-cloth, sealed, and despatched with the invoice by parcel post. The right-hand halves should be similarly packed at the same time and kept under double locks till receipt of acknowledgment of the left halves, when the packet containing the right-hand halves should also be despatched by parcel post.

NOTE.—When the receiving and remitting treasuries are within fifty miles of each other, the account officer may, at his discretion, direct that notes be remitted whole in charge of a potdar even though they may not exceed 5,000 in number.

Packing.

658. In packing parcels of notes for remittance from one treasury to another, great care must be taken. Those of each denomination must be arranged in separate bundles, and, when a large supply of any denomination is being sent, they should be stitched by one edge into books of 100. Notes of different circles should be put up in separate bundles. The bundles should then be bound together in parcels as large as is consistent with the Post Office Regulations (7,000 half-notes can easily go in one parcel), and a copy of the invoice must be packed up with each parcel. (See Article 659.)

NOTE.—The name of the treasury and the date should be stamped on the back of each note either when first received in the treasury or, if that is not usually done, at the time of despatch in remittance.

Invoices.

659. (*a*) The invoice (Form 85) should set forth the number of bundles and number of notes in each bundle under each denomination and circle, and should bear at foot a certificate from the Treasury Officer that the parcel has been made up and sealed in his presence, and that he has personally ascertained that its contents correspond with the invoice. In the case of remittances of whole notes, a memorandum showing the series and numbers of the notes sent should be attached to both the original and copy of the invoice. The original invoice should be sent by post to the Treasury Officer to whom the notes are consigned, a copy being kept for record. Both original and copy should be signed by the police officer to whose care the parcel is entrusted, when notes are sent under charge of a guard; but the police officer has not to count the notes, and his signature is only a receipt for a packet *said to contain* certain notes. To each bundle of whole or half notes should be attached a slip in Form 85A, stating the number of pieces it contains and bearing the full signature of the official who last counted and made up the bundle before its despatch, and also the initials of the despatching officer.

(*b*) These slips will be used as prescribed for the slips in coin bags (Article 664, Note 1).

1. Another [partial] copy of the invoice is included in the parcel. (See Article 658.)

2. In invoicing the second halves of notes of which the first halves have already been acknowledged, the detail need not be filled in; a reference to the former invoice will be sufficient.

Entry in Cash Book.

660. (*a*) A remittance, as soon as it is despatched from or paid out of a treasury, will be charged off in the cash book,—the words "Local Cash Remittances" or "Foreign Cash Remittances" being the first words of the entry. Similarly, upon receipt, the whole invoiced amount (see Article 663) will be credited in the cash book, the same heading being employed.

(*b*) Notes will be charged off on despatch of the second halves, and credited to receipt of the second halves.

Advice to Accountant General.

661. (*a*) Except in the case of surplus notes remitted away under standing orders (for which see Article 662), the Treasury Officer will advise the Accountant General of every despatch or receipt of a remittance on the same day on which he charges it off, or brings it on, his cash book.

(*b*) If he is at or near a telegraph station, he will telegraph:—

$\frac{\text{Foreign}}{\text{Local}}$ Remittance $\frac{\text{Received}}{\text{Despatched}}$ (*amount*) { *Name of Treasury or "Bank," or "Currency."* } (*date in words*).

(*e.g.*, "Foreign Remittance received one lakh Benares twenty-seventh.")

(*c*) Otherwise, he will post the information in the following form:—

"Undersigned advises $\frac{\text{Receipt}}{\text{Despatch}}$ of a $\frac{\text{Foreign}}{\text{Local}}$ Remittance of (*amount*) $\frac{\text{from}}{\text{to}}$ (*name of Treasury*), which he has $\frac{\text{credited}}{\text{debited}}$ under date———the———

—this advice being sent in addition to any required endorsement on the remittance order.

NOTE.—Telegrams should only be used where a saving of time will result; when, therefore, a letter can be sent so as to reach the Accountant General within twenty-four hours the report should be by post.

Surplus Note Remittances.

662. (*a*) Standing orders for the remittance of surplus notes must be complied with in the first week of every month; that is, if the notes are to be sent in halves, the first halves of the notes must be despatched within the first week, so that the remittance may be completed and adjusted within the month. If, for any reason, the despatch is too long delayed, it must be held over till the following month; unless, of course, the Accountant General meantime send a remittance order, in which case it ceases to be a remittance "under standing orders."

Page 272, Article 660—

Cancel clause (b) *of this Article and read* Article 660(a) *as* 660.

13th List—1-4-16.

Page 272, Chapter 31—

For Article 662 (a), substitute the following :—

662. (*a*) Surplus notes should ordinarily be remitted once a month and should be despatched in time to permit of their receipt and adjustment within the month. The notes should invariably be sent whole and to enable this to be done the time of remittance should be fixed, whenever possible, so as to utilise the services, during the return journey, of a guard arriving in charge of fresh notes. For this purpose the intervals between remittances may be extended, if necessary, to two or even to three months, but under no circumstances should the remittance of notes unfit for issue be delayed more than three months, as it is important to secure the cancellation of such notes without undue delay. If there should be no probability of the arrival of a guard whose services can be utilised the notes should be sent whole, in registered packets, through the post, the signatures and right hand bottom numbers being first cut out. Care should be taken to see that the right hand bottom numbers are properly cut out with the signatures, as these would form the only record of the numbers of the notes in the event of the notes being lost in transit. These excised portions must be carefully locked up until receipt of acknowledgment of the remittance, when they should be immediately destroyed in the presence of the Treasury Officer. If the Accountant-General send a special remittance order, the remittance shall be made at such time as directed, but the method of remittance shall be as above.

Page 273, Article 663–

Add the following Rule as para. 2 of Article 663 (*b*) and renumber the existing paras. 2 and 3 as paras 3 and 4.—

"If the coin received in the remittance is required for despatch to treasuries within a few days of its receipt the boxes may be deposited unopened in the strong room provided they are in good order and that they are in charge of Potdars who will be available to accompany them to their final destination."

Substitute the following for the words.—"The boxes should then be broken open" at the beginning of new Para 3.—

"In all other cases the boxes should be immediately broken open."

Page 273—Article 663 (b).

Substitute the following for paragraph 3, Article 663(b) :—

"In all other cases the boxes should be immediately broken open' whether the remittance is accompanied by a potdar or not. When a potdar accompanies, the boxes will be broken open in his presence. Unless the detailed examination of the whole remittance is immediately proceeded with, the bags should be deposited in the strong room under double locks, care being taken as far as practicable to place these bags apart from other coin."

15th list—1-11-16.

Article 663, page 273—

Add the following rule to the second paragraph of Article 663 (b) :—

"To guard against abstraction of coin from remittances which may remain unexamined in the strong room for some time, and which cannot be separately secured in a chest or chests, it should be arranged, when the amount of the remittance does not exceed five lakhs, and when the procedure will not cause practical inconvenience, to weigh the entire contents of each bag by emptying them into the scales before depositing the remittance in the strong room. This weighment must be supervised by the Treasury Officer. In the case of larger remittances similar care must be exercised, though it will usually be impossible for practical reasons to examine them in the same detail. The Treasury Officer in such cases must satisfy himself that the remittance has not been tampered with by personally picking out a number of boxes and bags from time to time, and having the contents of these weighed under his supervision. In the case of remittances exceeding five lakhs, or when it is not found practicable to weigh out smaller remittances, care should be taken to cover completely all bags forming part of the remittance with tarpaulins."

7th List—15-1-15.

Article 663 (*b*), page 273—

Add the following words to the second sentence of the third paragraph of this article :—

"in the manner specified above, if this has not already been done."

Omit the third sentence in the third paragraph of Article 663 (b).

Page 273—

Substitute the following for the note at foot of this page :—

"When net bags are used they may be weighed without being opened."

7th List—15-1-15.

(*b*) In this case the advice to the Accountant General will always be sent by post, and will give detail of denomination and value. The advice must specify that the remittance is of "Surplus notes," and the receiving treasury must also be informed, in order that it may similarly advise the receipt of the remittance as "Surplus notes."

NOTE.—In the United Provinces and Punjab, treasuries send their excess of foreign or other notes to the Allahabad or Lahore treasury, from which they are passed on as soon as convenient to the local currency offices for encashment.

Receipt of Remittance.

663. (*a*) Immediately on the arrival of a remittance of specie, credit for the invoiced amount should be given in the cash book, and advice (as prescribed in Article 661) sent to the Accountant General, the place whence the remittance is received being entered in the cash book, with the same specification as is prescribed for the advice. If the remittance be from a Mint or treasury, or small coin depôt, or sub-depôt in another province, the receiving Treasury Officer will still send the advice to the Accountant General of his own province.

(*b*) The remittance must then be examined. The first step in this examination is the weighment of each box in the presence of the escort officer and the Treasury Officer and the comparison of this weight with that shown in the invoice. A receipt should then be given to the escort officer and a copy of this receipt sent by post on the same day to the despatching treasury.

The boxes should then be broken open in the presence of the potdar of the remitting treasury and unless the detailed examination of the whole remittance is immediately proceeded with, the bags should be deposited in the strong-room under double locks, care being taken as far as practicable to place these bags apart from other coin. See slip

The detailed examination of the remittance should then be taken up in the presence of the potdar. The first step in this examination will be the weighment of the entire contents of each bag.* This must be supervised by the Treasury Officer. After this weighment, the testing of the coins of which the remittance is composed should be proceeded with. This examination must be supervised by the Treasurer or by some responsible person on his behalf and must not be left to the potdars accompanying the remittance. A formal receipt should be sent to the despatching office after the detailed examination is complete. If the examination is not complete before the despatch of the Cash Balance Report, note should be made thereon that the remittance is not yet examined.

* See slip

NOTE.—The slip inserted in bag under Article 663 should be destroyed by the Treasury Officer as soon as contents of the bag have been examined and found correct.

(*c*) Every facility must be given to the accompanying potdars to watch the testing and only such portion of the remittance should be taken out of the strong-room for examination as the potdars can superintend during the course of the day. Any complaints they may make

* The bags should be emptied out into the scales except when net bags are used in which case they may be weighed without being opened.

should be at once reported to the Treasury Officer, and if they suspect any fraud, they should be allowed to examine the clothes of the examining potdars. When the entire remittance cannot be examined on the same day, the potdars of the remitting treasury may, if they wish, be allowed at the time of the closing of the office to place one lock *of their own* on the chest containing the unshroffed bags, or if this is not possible, on the outside door of the strong-room.

NOTE.—When the weight of each box is not given in the invoice, the boxes must be broken open and the bags weighed in the presence of the escort officer. The infraction of the rule requiring the weight to be stated should be brought to the notice of the remitting officer. If any box be short weight or show signs of having been tampered with, it should similarly be broken open and its bags wighed before the escort is released.

(*d*) When a remittance is not accompanied by a potdar from the remitting treasury, the detailed examination of the remittance must be made in the immediate presence and under the personal supervision of the Treasurer of the receiving treasury.

(*e*) Uncurrent coin found in the detailed examination of a remittance should be dealt with under the rules in Chapter 29.

(*f*) A remittance of notes is not to be credited till the second halves are received; in this case detailed examination should involve no delay, and the formal receipt can be sent at the time of crediting the amount. The arrival of a parcel of notes or half-notes must always be acknowledged by return of post.

NOTE.—Half-notes should be kept under double locks.

(*g*) All contingent charges incurred at the receiving station, such as cooly, cart or boat hire, should be paid by the receiving officer and charged finally in his accounts. The remitting treasury should refuse to pay such charges. The personal allowances of the men in charge of a remittance should, however, be always paid by the remitting treasury, small advances being made by the receiving treasury in case of necessity, and advised to the former to be adjusted on the return of the men to their own station.

664. (*a*) If any deficiency is found in the detailed examination, and is not immediately recovered from the potdar in charge, it is to be charged in the cash book as a distinct item with full particulars and the Treasury Officer of the remitting treasury requested to recover the amount and credit it in his own treasury.

(*b*) The account office will debit the amount to Advances Recoverable or Exchange Account with the remitting province according as it is a local or a foreign remittance. Any excess in tale found in a remittance may be paid to the remitting treasury, but instead of paying in cash, the excess may be credited through account.

1. Every defect or deficiency discovered during the examination must be especially reported in writing to the remitting Treasury Officer, the slip mentioned in Article 643 being tacked to the report. If there is a potdar in charge, the report and the slip attached will be delivered to him on his making good the deficiency. If there is no potdar in charge, the report must state the name and rank of the officer who personally supervised the examination, and must be enclosed, together with the attached slip, in the report to be made immediately on the close of the examination (or, if it is a prolonged one, at the close of each day of it) to the remitting Treasury Officer. The object of this rule is to enable the Treasurer of the remitting treasury, for his own purposes, to fix responsibility for the deficiency which he is obliged to make good. If any bag is received without an enclosed

Page 274, Article 663 (f)—

For the first two lines substitute the following :—

"The detailed examination of note remittances should involve no delay."

Cancel the words "or half notes" *in line 4.*

Cancel the note under this clause.

13th List—1·4·16.

Page 274—Article 663 (f).

Add another sentence :—

"Remittances of notes unaccompanied by potdars should be examined in the presence of the Treasurer."

15th list—1-11-16.

Page 275—Article 664, Rule 2.

Cancel the words from "The permanent establishment *in line 3 to* "in large quantities" *in line 12.*

15th list—1-11-16.

slip, and is in any way short or deficient, an immediate special report should be sent to the remitting Treasury Officer.

The rule in the preceding paragraph regarding the return of the potdars' slips applies also to cases in which a penalty is leviable under Article 584 of the Civil Account Code in respect of rupees and half-rupees which have lost more than 2 per cent. in weight but not more than 6¼ per cent. and 12½ per cent., respectively. In these cases, the number of such light weight coins detected should be noted on the slips attached to those bags in which they exceed half per cent. of their contents and the slips returned to the remitting treasury.

2. No time should be lost in examining a specie remittance, both in order to set the potdar at liberty (and so reduce the cost of remittance), and also in order that any deficiency may be recovered from the remitting Treasurer. The permanent establishment of the treasury should ordinarily be required to examine at least ₹12,000 per day, and for any additional amount the examination of which cannot be undertaken by the ordinary treasury establishment, but is such that it can be supervised by the potdars of the remitting treasury, an extra potdar or potdars may be engaged subject to a maximum of one potdar for each ₹8,000 examined per diem. No extra potdar should be engaged without the sanction in writing of the District Officer, or should he be absent, the next senior officer. The above order regarding the engagement of extra potdars may be applied to the case of large remittances in copper or bronze, and when actually necessary, to those in small silver coin, etc., though the latter are not usually remitted in large quantities. The minimum amount of coin of each denomination which one man should examine in a day is as follows :—

	₹
Sovereigns of the value of	60,000
New rupees	2,00,000
Old rupees	8,000
New ½ rupees of the value of	50,000
Old ½ ,, ,, ,,	4,000
New ¼ ,, ,, ,,	24,000
Old ¼ ,, ,, ,,	2,000
New ⅛ ,, ,, ,,	7,000
Old ⅛ ,, ,, ,,	1,000
One anna nickel pieces (old or new) of the value of	1,000
New double or single pice in Mint boxes of the value of	1,000
Old double pice of the value of	500
Old single pice of the value of	400
New ½ pice in Mint boxes of the value of	500
Old ½ pice of the value of	250
New pie-pieces in Mint boxes of the value of	200
Old pie-pieces of the value of	150

3. When new copper coin is received either directly from the Mint or from another treasury in the original Mint boxes, any excess or deficiency found on examination should be immediately reported and the printed slip of contents should be forwarded to the Mint Master concerned. The report should state the number of the box in which the excess or deficiency was found and the condition of the boxes on delivery.

4. If a whole note remittance is sent without a potdar or treasury clerk in charge, the receiving officer should examine it with the same caution and regard for the remitter's interest as is prescribed in case of coin. (Article 643, Note, and 664, Note 1.)

Additional Rules for Remittances by Railway.

Previous Notice to Railway Companies.

665. When large remittances of not less than 20 lakhs are made at one time, notice should be given some time beforehand to the railway authorities at the station of despatch in order that wagons of convenient sizes may be brought together.

Loading.

666. When Government treasure is loaded for despatch by rail, the doors on one side of the wagons should, if possible, be secured from the

inside, and all doors that can be opened from the outside should be secured by good padlocks.

1. It is the duty of the remitting Treasury or Currency Officer to supply the padlocks, and there should be a sufficient stock in a treasury whence frequent remittances are sent by rail. The Treasury Officer should also take the receipt of the escort officer for the padlocks. If the escort is returning, the receiving officer should return the padlocks through the officer in charge of the escort; otherwise, a receipt should be given to the police and the locks returned, as soon as possible, by parcel post or by rail.

2. Small remittances need not be forwarded by wagon, but can be sent in the same compartment in which the guard in charge travels.

667. The Treasury (or Currency) Officer will superintend, personally or by substitute, the loading of the vans, jointly with the police officer who is to travel in charge, and will hand to him a paper of instructions (see Appendix J) and as many blank receipts as there will be reliefs; for these documents he will take a receipt.

Strength of Escort.

668. The escort accompanying the treasure to the station, and protecting the loading, should be of the strength which may be fixed by the Local Government for the escort of such a sum by road or for the special purpose, and a new one of corresponding strength should meet the treasure at the station of delivery. During the railway journey it should be protected by a guard of reduced strength accommodated in an adjoining brake-van, if the remittance is carried by goods train, or in the end compartment of the carriage next adjoining the treasure van; neither door of the compartment occupied by the escort should be locked. The strength of this escort also should be fixed by the Local Government; there should never be less than a petty officer with two men, and when the treasure is loaded in more than one wagon, the scale should allow two men to each. When a wagon containing treasure is detached from the train by reason of heated axles, or for other cause, the station master, or the guard in charge of the train, will warn the police guard in charge of the treasure, in order that the necessary arrangements may be made to guard the treasure.

Reliefs.

669. As the rules for the guidance of the guard (see Appendix J) require the men to be constantly on duty, arrangements should be made to relieve them at convenient points, giving to each party a stage of about twelve hours. The exact length of each stage should be laid down by local orders.

670. Arrangements for the relief of the guard will be made by the police department. The officer in charge when starting with the remittance will telegraph to his relieving officer the probable time of his arrival at the relief station.

Payment of Fares, etc.

671. The railway fares will be paid in cash, for which purpose the police or other officer may obtain from the treasury a sufficient amount

Page 276, Article 666, Note 1—

Omit the words 'or Currency' in line 1.—

[*10th list—1-10-15.*]

Page 276, Article 667—

Omit the words '(or Currency)' in line 1.—

[*10th list—1-10-15.*]

Page 277, Article 672(i)—

For the entry "one pie per maund per mile" against "above 27 and up to 81 maunds" *substitute* "$1\frac{1}{3}$ pies per maund per mile."

6th list—1-8-14.

as an advance [see Article 137 (*e*)], to be accounted for afterwards. A requisition should be made on the railway authorities in the following form :—

Requisition for carriage of specie.

To the Station Master, *Burdwan*.

Conveyance by railway to *Delhi* is required for treasure to the value of————lakhs of rupees loaded for *Delhi* and contained in————wagons.

And the station master will give the officer commanding the guard a paper notifying that he is in charge of treasure loaded in so many wagons.

1. The last-named requisition must not be confounded with the notice to be sent beforehand to the railway authorities, in order that the necessary wagons may be provided,—*vide* Aricle 665.

2. In the Madras Presidency payment is made by credit notes.

3. Treasure should always be booked through to the final station, and the officer who makes the requisition should inform the railway authorities that he has provided reliefs for the guard at specified stations.

672. The Government of India have approved of the adoption on all railways administered by the State, on the railways mentioned in the margin, and all railways over which Government may hereafter reserve control in such matters, of the undermentioned rates and conditions for the carriage of treasure, including specie, bullion, etc., the property of the State :—

East Indian.
Bengal and North-Western, including Tirhoot.
Southern Mahratta, including Mysore section.
Lucknow-Bareilly section of the Rohilkund and Kumaon.
Rajputana-Malwa.
Indian Midland.
Bengal-Nagpur.
South Indian.
Dibru-Sadiya.
Tarkessur.
Great Indian Peninsula.

(*i*) Up to 27 maunds . . .	1¼	pies	per maund	per mile	Provided that the charge for any quantity shall not be less than that for a smaller quantity according to the above scale.
Above 27 and up to 81 maunds	1	„	„	„	
Above 81 and up to 270 „	1	pie	„	„	
Over 270 maunds . . .	¾	„	„	„	

Escort :—

(*a*) One man to travel free, both on the outward and return journey, as a 3rd class passenger, when the consignments of treasure are over 54 and under 135 maunds.

(*b*) Two men, when the consignments are from 135 to under 270 maunds.

(*c*) Four men, when the consignments are of 270 maunds and over.

(*d*) When a consignment amounts to 20 lakhs of rupees or more (625 maunds or more), a guard of four men to be allowed, with return passage, free of extra charge.

(*ii*) The minimum charge for treasure shall be as for one maund, fractions of a maund above one maund being charged as follows :—

Under 10 seers, as 10 seers.

Exceeding 10 seers, but not exceeding 20 seers, as 20 seers.

„ 20 „ „ „ „ 30 „ 30 „

„ 30 „ „ „ „ 40 „ 40 „

(*iii*) Copper, bronze and nickel coin by passenger train in quantities over five maunds to be carried at the rate of $\frac{2}{3}$ pie per maund per mile, subject to a minimum charge as for ten maunds : in quantities of five maunds and under, at $1\frac{1}{3}$ pies per maund per mile. The practice regarding the deputation of escorts in charge of remittances of these coins varies, escorts being sent in some cases and not in others. If remittances are sent in charge of escorts, they will be carried at owner's risk, and when sent without escort, at railway risk. In cases where escorts are furnished, they will be carried free in accordance with the scale laid down in (*i*) above.

Note on slip

Copper Remittances.

673. A remittance of copper should be packed in bags enclosed in boxes of size similar to those prescribed for silver, and loaded in the same manner. The minimum strength for the guard in cases in which an escort is sent (*vide* clause *iii* of the preceding Article) should be that already laid down, but one man for each wagon will suffice if there be several wagons; in all other respects the procedure will be the same.

Note Remittances.

674. A guard travelling in charge of currency notes should have the box in the same carriage, and should sit in the end compartment of the carriage with the box under the seat against the outer planking; if the box be too large to go under the seat, accommodation should be reserved on the terms usually charged.

Additional Rules for Remittances by Steamer.

675. It has been arranged with the Agents of the British India Steam Navigation Company that when remittances of coin are made by their steamers, the bill for freight will be presented to and paid by the Account Officer of the province in which the port to which the remittance was consigned is situated. In the case of remittances to Calcutta, the freight is paid by the Agent for Government Consignments without the intervention of the Account Office.

This arrangement applies to currency as well as to treasury remittances.

NOTE.—In shipping currency notes, the ~~value should~~ not be entered in the bill of lading but only the number of pieces.

676. In the case of river steamers, freight on remittances of treasure despatched to or from Calcutta should be paid to the Companies at Calcutta by the Agent for Government Consignments before delivery or shipment, as the case may be, the payments being debited to the Comptroller, India Treasuries, in the Exchange Accounts of the Military Department; the receiving Treasury Officer will give the Company's Agent a certificate that he received on (date) a remittance of (kind) amounting to (amount) from (place) and that the charges for freight of the said remittance have not been paid. This certificate should be sent to the Comptroller, India Treasuries, along with the Steam Navigation Company's receipt in support of the debit in the Military Exchange Accounts.

Article 675, page 278—

Substitute the following for the existing note under this article :—

" NOTE.—Escorts should always accompany remittance of currency notes by sea, if freight is paid at cargo rates, in which case, the value of the notes should not be entered in the bill of lading but only the number of pieces. But if it is cheaper to pay freight at specie rates, and if the steamer company accepts responsibility for the face value of the notes, then this latter course should be adopted and no escorts need be sent. If, however, in any case, the above responsibility is not accepted by the steamer company, even if freight is paid at specie rates the remittance should be sent as ordinary cargo at cargo rates in charge of an escort, though this course may entail some additional expense."

Article 672, clause (*iii*), page 278—

Insert the following note:—

"NOTE.—The above special rates do not apply to consignments of uncoined copper slabs for which freight has to be paid at ordinary tariff rates."

7th List—15-1-15.

676A. In case of remittances between treasuries in Assam, the charges will be prepaid locally. In Burma all payments will be made by the Accountant General.

677. Consignments of treasure should be taken delivery of immediately on arrival at a station; otherwise, the treasure will be carried on to the next station, at the risk and expense of the consignee.